Stephen Roberts
Texas Bar No. 17019200
Robert P. Franke
Texas Bar No. 07371200
Duane J. Brescia
Texas Bar No. 240252650
STRASBURGER & PRICE, LLP
600 Congress, Suite 1600
Austin, Texas 78701
(512) 499-3600 / (512) 499-3660 Fax

ATTORNEYS FOR DEBTOR SUPERIOR AIR PARTS, INC.

#### IN THE UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF TEXAS DALLAS DIVISION

IN RE:

\$ Case No. 08-36705

\$ SUPERIOR AIR PARTS, INC.,

\$ Chapter 11

\$ Debtor.

#### <u>DEBTOR'S OBJECTION TO CLAIM NO. 195 FILED BY</u> PENNSYLVANIA DEPARTMENT OF REVENUE

TO: THE HONORABLE BARBARA J. HOUSER UNITED STATES BANKRUPTCY JUDGE:

Superior Air Parts, Inc. ("Superior" or "Debtor"), as debtor and debtor-in-possession, files this objection to the proof of claim filed by Pennsylvania Department of Revenue (Claim No. 195), and would show as follows:

1. On or about March 2, 2009, Pennsylvania Department of Revenue filed proof of claim number 169 in the total amount of \$39,976.02, as a priority tax claim of \$37,452.89 and a general unsecured claim of \$2,523.13. A copy of claim 169 is attached as *Exhibit A*. The claim was based on unpaid State sales, use, and hotel occupancy tax, corporate net income tax, and foreign franchise tax. The period covered was 1997 through 2007.

Case 08-36705-bjh11 Doc 306 Filed 07/17/09 Entered 07/17/09 11:01:29 Desc Main Document Page 2 of 25

2. On or about March 17, 2009, claim 169 was amended by proof of claim number 176, in the total amount of \$2,015.02, as a priority tax claim in the amount of \$1,573.89, and a general unsecured claim in the amount of \$441.13. A copy of claim 176 is attached as *Exhibit B*. Claim 176 does not include a claim for corporate net income tax and foreign franchise tax.

3. On or about July 14, 2009, claim 176 was amended by proof of claim number 195 in the total amount of \$45,571.15, as a priority tax claim in the amount of \$42,968.02, and a general unsecured claim in the amount of \$2,603.13. A copy of claim 195 is attached as *Exhibit C*. Claim 195 includes claims for corporate net income tax and foreign franchise tax through 2008.

4. Superior objects to Claim No. 195 in its entirety on the grounds that (i) Superior never received notice of or demand for payment of the portions of claim 195 that relate to penalties assessed on sales and use taxes from 1997 – 1999; (ii) the tax claims dating back to 1997 - 1999 are barred by the applicable statute of limitations; and (iii) the Pennsylvania Department of Revenue has no basis upon which to levy corporate net income tax or foreign franchise taxes against Superior for the years 2002 through 2008 because Superior has not had a physical presence in the State of Pennsylvania since it sold its branch operation in Allentown, PA on August 10, 2001.

WHEREFORE, the Debtor request that the Court grant this Objection and deny Proof of Claim 195 and for such other and further relief as this Court may deem just and proper.

Respectfully submitted,

SUPERIOR AIR PARTS, INC.

/s/ Stephen A. Roberts
Stephen A. Roberts (SBN 17019200)
Robert P. Franke (SBN 07371200)
Duane J. Brescia (SBN 24025265)
STRASBURGER & PRICE, LLP
600 Congress, Suite 1600
Austin, Texas 78701
Tel. (512) 499-3600 / Fax (512) 499-3643
stephen.roberts@strasburger.com
bob.franke@strasburger.com
duane.brescia@strasburger.com
BANKRUPTCY ATTORNEYS FOR DEBTOR

#### **CERTIFICATE OF SERVICE**

The undersigned certifies that true and correct copies of the foregoing pleading were forwarded to the parties listed below via first class U.S. Mail, postage prepaid, on the 17<sup>th</sup> day of July, 2009.

#### **Claimant:**

Pennsylvania Department of Revenue Bankruptcy Division Attn: Linda Simmons, Chief PO Box 280946 Harrisburg, PA 17128-0946

#### **Debtor:**

Superior Air Parts, Inc. 621 S. Royal Lane, Suite 100 Coppell, TX 75019-3805

#### **U.S. Trustee:**

Mary Frances Durham
Office of the United States Trustee
1100 Commerce Street, Room 976
Dallas, TX 75242

## **Counsel for the Committee:**

David W. Parham, Elliot Schuler & A. Swick Baker & McKenzie LLP 2001 Ross Ave., Suite 2300 Dallas, TX 75201

/s/ Stephen A. Roberts
Stephen A. Roberts

## **EXHIBIT A**

B10 (Official Section 1988)	SOBUBETO SUBJECT PROBLEM OF THE OF THE OFFICE OF THE OFFICE OF THE OFFICE OF THE OFFICE OFFIC	ocumen	101:499age045675		
UNITED STATES	Main Document Page 6 of 25  BANKRUPTCY COURT NORTHERN DISTRICT OF TX		PROOF OF CLAIM		
Name of Debtor:	SUPERIOR AIR PARTS INC	Case Num	<sup>ber</sup> 0836705		
NOTE: This form sh	nould not be used to make a claim for an administrative expense arising after the commencement of administrative expense may be filed pursuant to 11 U.S.C. § 503.	the case. A re	quest for payment of an		
Pennsylvania Depa	he person or other entity to whom the debtor owes money or property): artment of Revenue where notices should be sent:		nis box to indicate that this ner a per		
Bankruptcy Divisi Harrisburg, PA 17	on PO Box 280946 128-0946	Court Clair	mWARb 2 2009		
Telephone number	r:	(If known	NA C. MARSHALL, CLERK		
(717) 783-8989		Filed on	BANKRUPTCY COURT HIERN DISTRICT OF TEXAS		
Name and address water address water and address	where payment should be sent (if different from above):	□Check this anyone els relating to statement	s box if you are aware that he has filed a proof of claim your claim. Attach copy of giving particulars.		
		Check thi trustee in	s box if you are the debtor or this case.		
1. Amount of Claim	as of Date Case Filed: \$_39,976.02	-	of Claim Entitled to		
not complete item 4.		Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.			
If all or part of your	claim is entitled to priority, complete item 5.		, NO. 1111 OLLIE 1111 IIII		
	claim includes interest or other charges in addition to the principal amount of claim. atement of interest or charges.		priority of the claim. support obligations under		
2. Basis for Claim: (See instruction #	Taxes 2 on reverse side.)		\$507(a)(1)(A) or(a)(1)(B)		
3. Last four digits of	have scheduled account as:tion #3a on reverse side.)	☐Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business,			
•	See instruction #4 on reverse side.) riate box if your claim is secured by a lien on property or a right of setoff and provide ormation.	whichever is earlier − 11 U.S.C. §50 (a)(4).  □Contributions to an employee benefit			
Nature of proper	ty or right of setoff: Real Estate Motor Vehicle Other	plan − 11 U.S.C. §507 (a)(5).  □Up to \$2,425* of deposits toward			
Value of Property  Amount of arrear	y:\$ <u>Unknown</u> Annual Interest Rate_8_% rage and other charges as of time case filed included in secured claim,	services fo	lease, or rental of property or personal, family, or use – 11 U.S.C. §507(a)(7).		
if any: \$_0.00	Basis for perfection:	TET OVOS OF N	1tion around to		
Amount of Secur	ed Claim: \$ 0.00 Amount Unsecured: \$ 2,523.13		enalties owed to ntal units – 11 U.S.C.		
6. Credits: The amou	ant of all payments on this claim has been credited for the purpose of making this proof of claim.		ecify applicable paragraph of		
orders, invoices, itemiz	ch redacted copies of any documents that support the claim, such as promissory notes, purchase zed statements or running accounts, contracts, judgments, mortgages, and security agreements. summary. Attach redacted copies of documents providing evidence of perfection of a security	11 U.S.C.	§507 (a)().		
	attach a summary. (See definition of "redacted" on reverse side.)	<b> </b>	37,452.89		
AFTER SCANNING		*Amounts 4/1/10 and	are subject to adjustment on every 3 years thereafter with ases commenced on or after		
If the documents are	not available, please explain:	the date of			
Date: 2/23/2009	Signature: The person filing this claim must sign it. Sign and print name and title, if any creditor or other person authorized to file this claim and state address and telephone nur different from the notice address above. Attach copy of power of attorney, if any.		FOR COURT USE ONLY		
	/s/ Linda Simmons, Chief	14			

C&&S680863676706jthj111ClDAC 266 Filed 03/132/109 5656 ALTH OF PENNSYLVANIA SUPPORTING DOCUMENTATION FOR 

COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF REVENUE BUREAU OF COMPLIANCE PO Box 280948 HARRISBURG PA 17128-0946



**TAXES DUE THE COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF REVENUE** 

o D	Original Claim	
	Amended Claim	
	This claim supercedes all <b>Previous claims filed.</b>	
Date A	Amended:	

Joan Bohner

SUPERIOR AIR PARTS INC SUPERIOR AIR PARTS INC

#### **UNITED STATES BANKRUPTCY COURT** NORTHERN DISTRICT OF TEXAS

Petition Filing Date:

12/31/2008

Case Number:

Chapter:

0836705

TX

11

The undersigned is an employee of the PA Department of Revenue and is authorized to make this proof of claim on the behalf of the Commonwealth. At this

present time of the filing of this proof of claim, the Debtor was indebted to the Commonwealth in the
SUM OF \$39,976.02 for the following:
State Sales, Use and Hotel Occupancy Tax, Article II, Tax Reform Code of 1971, as amended, 72 P.S. 7210
Personal Income tax, Article III, Tax Reform Code of 1971, as amended, 72 P.S. 7301
Employer Withholding Tax, Article IV, Tax Reform Code of 1971, as amended, 72 P.S. 7301
Corporate Net Income Tax
Capital Stock-Franchise Tax
Corporate Loans Tax
Other Foreign Franchise
SECURED CLAIMS (Tax lien(s) filed before petition date)
See attached statement of account detailing the liability.
Total secured claim:
Pursuant to Section 506(b) of the Bankruptcy Code, post petition Interest may be payable.
ADMINISTRATIVE PRIORITY CLAIMS - Section 507(a)(1) of the Bankruptcy Code
See attached statement of account detailing the liability.
Total administrative UNSECURED PRIORITY CLAIMS - Section 507(a)(8) of the Bankruptcy code for unliened priority
Liabilities existing before petition date.
See attached statement of account detailing the liability.
Total unsecured priority: \$37,452.89
UNSECURED NON-PRIORITY CLAIMS - unliened non-priority liabilities existing before the petition filing date.
See attached statement of account detailing the liability.
Total unsecured non-priority claim: \$2,523.13
All payments of this claim have been credited and deducted for the purpose of making this proof of claim.
(Representative, Bureau of Compliance)

# Cases 680 967 670 6 jihi 111 CIBAR 1896 Filed 03/02/09 Ester Main Document Page 8 of 25 age 1 of 2

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
BUREAU OF COMPLIANCE
PO BOX 280946
HARRISBURG PA 17128-0946

Joan Bohner



BANKRUPTCY STATEMENT OF ACCOUNT Pet Date:

12/31/2008

Cause Number: 0836705 TX

Chapter: 11

Primary Tax Numbers

Emp Identification Number: 751253598

Sales Tax License Number: 39814287

Social Security Number:

Corp Tax Number: 6344698

Other Number:

SUPERIOR AIR PARTS INC 621 S ROYAL LANE SUITE 100 COPPELL TX 75019-3805

**Additional Debtors and/or Names** 

SSN

EIN

Note:

TYPE O	FCLAIM	UNSECURED NON-PRIORITY	Tax Number	er:	39814287		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
ST		02M 97	\$0.00	\$0.00	\$0.00	\$31.46	\$31.46
ST		03M 97	\$0.00	\$0.00	\$0.00	\$124.63	\$124.63
ST		04M 97	\$0.00	\$0.00	\$0.00	\$55.71	\$55.71
ST		05M 97	\$0.00	\$0.00	\$0.00	\$145.00	\$145.00
ST		06M 97	\$0.00	\$0.00	\$0.00	\$10.20	\$10.20
ST		06M 98	\$0.00	\$0.00	\$0.00	\$67.91	\$67.91
ST		02M 99	\$0.00	\$0.00	\$0.00	\$6.22	\$6.22
n Filing Dat	e:	County Lien Filed:			Lien Docket N	umber:	
		TOTAL	\$0.00	\$0.00	\$0.00	\$441.13	\$441.13

TYPE O	F CLAIM	UNSECURED NON-PRIORITY	Tax Number	er:	6344698		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
CT	<b>✓</b>	12/ 2002 (02)	\$0.00	\$0.00	\$0.00	\$144.00	\$144.00
CT	<b>✓</b>	12/ 2002 (04)	\$0.00	\$0.00	\$0.00	\$203.00	\$203.00
CT	<b>✓</b>	12/ 2003 (02)	\$0.00	\$0.00	\$0.00	\$144.00	\$144.00
CT	<b>✓</b>	12/ 2003 (04)	\$0.00	\$0.00	\$0.00	\$203.00	\$203.00
CT	<b>V</b>	12/ 2004 (02)	\$0.00	\$0.00	\$0.00	\$144.00	\$144.00
CT	<b>✓</b>	12/ 2004 (04)	\$0.00	\$0.00	\$0.00	\$203.00	\$203.00
CT	<b>✓</b>	12/ 2005 (02)	\$0.00	\$0.00	\$0.00	\$144.00	\$144.00
CT	<b>✓</b>	12/ 2005 (04)	\$0.00	\$0.00	\$0.00	\$203.00	\$203.00
CT	<b>✓</b>	12/ 2006 (02)	\$0.00	\$0.00	\$0.00	\$144.00	\$144.00
CT	<b>✓</b>	12/ 2006 (04)	\$0.00	\$0.00	\$0.00	\$203.00	\$203.00
СТ	<b>V</b>	12/ 2007 (02)	\$0.00	\$0.00	\$0.00	\$144.00	\$144.00
CT	<b>✓</b>	12/ 2007 (04)	\$0.00	\$0.00	\$0.00	\$203.00	\$203.00
n Filing Da	e:	County Lien Filed:			Lien Docket N	umber:	
		TOTAL	\$0.00	\$0.00	\$0.00	\$2,082.00	\$2,082.00

LEGEND:

ST = Sales, Use and Hotel Ocupancy Tax

CT = Corporation Tax

EMP = Employer Withholding

AN = Individual Income Tax

MT = Mass Transit

MC = Motor Carrier

LF = Liquid Fuels

OF = Oil Franchise

PTA = Public Transportation Assistance Act

Personal Income Tax Estimates: Taxable income figures on which tax deficiency is based could be from information obtained from transcripts of filed IRS form 1040. Information can be mailed to debtor or debtor's counsel upon written request, without the need for filing a formal objection.

An amended proof of claim may be filed upon the filing of a properly completed and signed PA-40 tax

ALL LIENS FILED IN THE PROTHONOTARY OFFICE IN THE COUNTY INDICATED.

#### Casasos09670506jthj1111 CIDAG 1866\_ Filled 03/02/09 Easter Man7 13709hehi01:29ag Dasg 5 Page 9 of 25 Page 2 of 2 Main Document

COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF REVENUE BUREAU OF COMPLIANCE PO Box 280946 HARRISBURG PA 17128-0946



#### **BANKRUPTCY** STATEMENT OF ACCOUNT

Pet Date:

12/31/2008

Cause Number: 0836705 TX

Chapter:

11

Emp Identification Number: 751253598

**Primary Tax Numbers** 

Sales Tax License Number: 39814287

Social Security Number:

Corp Tax Number: 6344698

Other Number:

Joan Bohner

621 S ROYAL LANE SUITE 100 COPPELL TX 75019-3805

SUPERIOR AIR PARTS INC

Additional Debtors and/or Names

SSN

EIN

Note:

TYPE OF CLA	AIM	UNSECURED PRIORITY	Tax Numb	er:	39814287		
TAX TYPE ESTIM	MATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
ST		02M 97	\$26.65	\$23.79	\$0.00	\$0.00	\$50.44
ST		03M 97	\$289.82	\$235.83	\$0.00	\$0.00	\$525.65
ST		04M 97	\$129.57	\$104.50	\$0.00	\$0.00	\$234.07
ST		05M 97	\$381.58	\$304.84	\$0.00	\$0.00	\$686.42
ST		06M 97	\$30.91	\$24.46	\$0.00	\$0.00	\$55.37
ST		06M 98	\$0.00	\$5.37	\$0.00	\$0.00	\$5.37
ST		02M 99	\$9.84	\$6.73	\$0.00	\$0.00	\$16.57
en Filing Date:	***************************************	County Lien Filed:	<u> </u>		Lien Docket N	umber:	
•		TOTAL	\$868.37	\$705.52	\$0.00	\$0.00	\$1,573.89

TYPE OF CLAIM		UNSECURED PRIORITY	Tax Number:		6344698		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
CT	<b>✓</b>	12/ 2002 (02)	\$1,871.00	\$648.00	\$0.00	\$0.00	\$2,519.00
CT	<b>√</b>	12/ 2002 (04)	\$3,059.00	\$1,059.00	\$0.00	\$0.00	\$4,118.00
CT	<b>✓</b>	12/ 2003 (02)	\$1,871.00	\$559.00	\$0.00	\$0.00	\$2,430.00
СТ	<b>✓</b>	12/ 2003 (04)	\$3,059.00	\$914.00	\$0.00	\$0.00	\$3,973.00
CT	<b>✓</b>	12/ 2004 (02)	\$1,871.00	\$479.00	\$0.00	\$0.00	\$2,350.00
СТ	<b>✓</b>	12/ 2004 (04)	\$3,059.00	\$783.00	\$0.00	\$0.00	\$3,842.00
CT	<b>✓</b>	12/ 2005 (02)	\$1,871.00	\$374.00	\$0.00	\$0.00	\$2,245.00
CT	<b>✓</b>	12/ 2005 (04)	\$3,059.00	\$611.00	\$0.00	\$0.00	\$3,670.00
СТ	<b>✓</b>	12/ 2006 (02)	\$1,871.00	\$238.00	\$0.00	\$0.00	\$2,109.00
CT	<b>✓</b>	12/ 2006 (04)	\$3,059.00	\$388.00	\$0.00	\$0.00	\$3,447.00
CT	<b>✓</b>	12/ 2007 (02)	\$1,871.00	\$93.00	\$0.00	\$0.00	\$1,964.00
СТ	✓	12/ 2007 (04)	\$3,059.00	\$153.00	\$0.00	\$0.00	\$3,212.00
ien Filing Dat	e:	County Lien Filed:		·	Lien Docket N	umber:	
		TOTAL	\$29,580.00	\$6,299.00	\$0.00	\$0.00	\$35,879.00

LEGEND:

ST = Sales, Use and Hotel Ocupancy Tax

CT = Corporation Tax

EMP = Employer Withholding

AN = Individual Income Tax

MT = Mass Transit

MC = Motor Carrier

LF = Liquid Fuels

OF = Oil Franchise

PTA = Public Transportation Assistance Act

Personal Income Tax Estimates: Taxable income figures on which tax deficiency is based could be from information obtained from transcripts of filed IRS form 1040. Information can be mailed to debtor or debtor's counsel upon written request, without the need for filing a formal objection. An amended proof of claim may be filed upon the filing of a properly completed and signed PA-40 tax ALL LIENS FILED IN THE PROTHONOTARY OFFICE IN THE COUNTY INDICATED.

BUREAU OF COMPLIANCE
PO BOX 280946

BUREAU OF COMPLIANCE
COMMICONINGE AND THE OF PRESENCE VIEW OF COMPLIANCE OF CO

DEPARTMENT OF REVENUE

February 23, 2009



STEPHEN A ROBERTS 600 CONGRESS AVE STE 1600 AUSTIN TX 78701

Dear STEPHEN A ROBERTS,
Re:SUPERIOR AIR PARTS INC

Case Number: 0836705

Enclosed is a copy of the proof of claim filed on behalf of the Commonwealth of Pennsylvania, Department of Revenue, by the Bureau of Compliance, Bankruptcy Division. This represents a claim in the sum of:

\$ 39,976.02

Sincerely,

Joan Bohner Bankruptcy Review Sect Bankruptcy Division Telephone: (717) 772-3341

Fax: (717) 783-4331

**Enclosures** 

## **EXHIBIT B**

	/Document/1:49age 456f 6
Wain Document Page 12 of 25 UNITED STATES BANKRUPTCY COURT NORTHERN DISTRICT OF TX	PROOF OF CLAIM
Name of Debtor: SUPERIOR AIR PARTS INC	Case Number 0836705
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencemen administrative expense may be filed pursuant to 11 U.S.C. § 503.	nt of the case. A request for payment of an
Name of Creditor (the person or other entity to whom the debtor owes money or property): Pennsylvania Department of Revenue Name and address where notices should be sent:	▼ Check this box to indicate that this claim amends a previously filed claim.
Bankruptcy Division PO Box 280946 Harrisburg, PA 17128-0946  MAR 1 7 2009	Court Claim Number:(If known)
Telephone number:	, ,
(717) 783-8989  U.S. BANKRUPTCY GOURT  NORTHERN DISTRICT OF TEXAS	Filed on: 02/23/2009
Name and address where payment should be sent (if different from above):  Telephone number:	□Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.  □ Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ 2,015.02	5 Amount of Claim Entitled to
If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, d not complete item 4.	Priority under 11 U.S.C. 8507(a). If
If all or part of your claim is entitled to priority, complete item 5.	
□ Check this box if claim includes interest or other charges in addition to the principal amount of claim.  Attach itemized statement of interest or charges.	Specify the priority of the claim.
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)	□Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or(a)(1)(B)
3. Last four digits of any number by which creditor identifies debtor: 3598	□Wages, salaries, or commissions (up to
3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.)	\$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business,
4. Secured Claim (See instruction #4 on reverse side.)	whichever is earlier – 11 U.S.C. §507 (a)(4).
Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.	□Contributions to an employee benefit plan – 11 U.S.C. §507 (a)(5).
Nature of property or right of setoff: ☐ Real Estate ☐ Motor Vehicle ☐ Other	$\Box \text{Up to $2,425* of deposits toward}$
Value of Property:\$ Unknown Annual Interest Rate 8 %	purchase, lease, or rental of property or services for personal, family, or
Amount of arrearage and other charges as of time case filed included in secured claim,	household use - 11 U.S.C. §507(a)(7).
if any: \$\frac{0.00}{}\$ Basis for perfection:	★Taxes or penalties owed to
Amount of Secured Claim: \$ 0.00 Amount Unsecured: \$ 441.13	governmental units – 11 U.S.C. §507(a)(8).
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim	Donner Speen, appreadore paragraphi or
<b>7. Documents:</b> Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements.	11 U.S.C. §507 (a)().  Amount entitled to priority:
You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.)	<b>\$</b> 1,573.89
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.	*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with
If the documents are not available, please explain:	respect to cases commenced on or after the date of adjustment.
Date: 3/11/2009 Signature: The person filing this claim must sign it. Sign and print name and title, is creditor or other person authorized to file this claim and state address and telephone different from the notice address above. Attach copy of power of attorney, if any.	
/s/ Linda Simmons, Chief	10.1

Casasos 9630705 | hill 11 CIAIAC 1206 | Filled 03/17/109 | Easter Rola 17/13/09 halt 01:49 ag 0256 6 | Main Document Page 13 of 125\_

COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF REVENUE BUREAU OF COMPLIANCE PO Box 280945 HARRISBURG PA 17128-0946

Joan Bohner



SUPPORTING DOCUMENTATION FOR **TAXES DUE THE COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF REVENUE** 

	Original Clain
$\square$	Amended Cla

**Amended Claim** 

This claim supercedes all **Previous claims filed.** Date Amended: 03/11/2009

SUPERIOR AIR PARTS INC SUPERIOR AIR PARTS INC

#### **UNITED STATES BANKRUPTCY COURT** NORTHERN DISTRICT OF TEXAS

Petition Filing Date:

12/31/2008

Case Number:

0836705 TX

Chapter:

11 The undersigned is an employee of the PA Department of Revenue and is authorized to make this proof of claim on the behalf of the Commonwealth. At this

prese	ent time of the filing of this proof of claim, the Debtor was indebted to the Commonwealth in the
SUM	OF <u>\$2,015.02</u> for the following:
abla	State Sales, Use and Hotel Occupancy Tax, Article II, Tax Reform Code of 1971, as amended, 72 P.S. 7210
	Personal Income tax, Article III, Tax Reform Code of 1971, as amended, 72 P.S. 7301
	Employer Withholding Tax, Article IV, Tax Reform Code of 1971, as amended, 72 P.S. 7301
	Corporate Net Income Tax
	Capital Stock-Franchise Tax
	Corporate Loans Tax
	Other
	SECURED CLAIMS (Tax lien(s) filed before petition date)
	See attached statement of account detailing the liability.
Purs	Total secured claim:  uant to Section 506(b) of the Bankruptcy Code, post petition Interest may be payable.
	ADMINISTRATIVE PRIORITY CLAIMS - Section 507(a)(1) of the Bankruptcy Code
	See attached statement of account detailing the liability.
	Total administrative
	UNSECURED PRIORITY CLAIMS - Section 507(a)(8) of the Bankruptcy code for unliened priority  Liabilities existing before petition date.
	See attached statement of account detailing the liability.
	Total unsecured priority: \$1,573.89
	UNSECURED NON-PRIORITY CLAIMS - unliened non-priority liabilities existing before the petition filing date.
	See attached statement of account detailing the liability.
	Total unsecured non-priority claim: \$441.13
All p	ayments of this claim have been credited and deducted for the purpose of making this proof of claim.
	(Representative, Bureau of Compliance)

## Page 14 of 25 Page 1 of 1

COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF REVENUE BUREAU OF COMPLIANCE PO Box 280946 HARRISBURG PA 17128-0946

Joan Bohner



**BANKRUPTCY** STATEMENT OF ACCOUNT

Pet Date:

12/31/2008

Cause Number: 0836705 TX Chapter:

**Primary Tax Numbers** 

Emp Identification Number: 751253598 Sales Tax License Number: 39814287

**Social Security Number:** 

Corp Tax Number: 6344698

Other Number:

SUPERIOR AIR PARTS INC 621 S ROYAL LANE SUITE 100 COPPELL TX 75019-3805

**Additional Debtors and/or Names** 

SSN

EIN

Note:

TYPE O	F CLAIM	UNSECURED NON-PRIORITY	Tax Numb	er:	39814287		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
ST		02M 97	\$0.00	\$0.00	\$0.00	\$31.46	\$31.46
ST		03M 97	\$0.00	\$0.00	\$0.00	\$124.63	\$124.63
ST		04M 97	\$0.00	\$0.00	\$0.00	\$55.71	\$55.71
ST		05M 97	\$0.00	\$0.00	\$0.00	\$145.00	\$145.00
ST		06M 97	\$0.00	\$0.00	\$0.00	\$10.20	\$10.20
ST		06M 98	\$0.00	\$0.00	\$0.00	\$67.91	\$67.91
ST		02M 99	\$0.00	\$0.00	\$0.00	\$6.22	\$6.22
en Filing Dat	e:	County Lien Filed:			Lien Docket N	umber:	'
		TOTAL	\$0.00	\$0.00	\$0.00	\$441.13	\$441.13

TYPE OF CLAIM	UNSECURED PRIORITY	Tax Numb	er:	39814287		
TAX TYPE ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
ST	02M 97	\$26.65	\$23.79	\$0.00	\$0.00	\$50.44
ST	03M 97	\$289.82	\$235.83	\$0.00	\$0.00	\$525.65
ST	04M 97	\$129.57	\$104.50	\$0.00	\$0.00	\$234.07
ST	05M 97	\$381.58	\$304.84	\$0.00	\$0.00	\$686.42
ST	06M 97	\$30.91	\$24.46	\$0.00	\$0.00	\$55.37
ST	06M 98	\$0.00	\$5.37	\$0.00	\$0.00	\$5.37
ST	02M 99	\$9.84	\$6.73	\$0.00	\$0.00	\$16.57
ien Filing Date:	County Lien Filed:	d: Lien Docket Number		umber:		
	TOTAL	\$868.37	\$705.52	\$0.00	\$0.00	\$1,573.89

#### LEGEND:

ST = Sales, Use and Hotel Ocupancy Tax

CT = Corporation Tax

EMP = Employer Withholding

AN = Individual Income Tax

MT = Mass Transit

MC = Motor Carrier

LF = Liquid Fuels OF = Oil Franchise

PTA = Public Transportation Assistance Act

Personal Income Tax Estimates: Taxable income figures on which tax deficiency is based could be from information obtained from transcripts of filed IRS form 1040. Information can be mailed to debtor or debtor's counsel upon written request, without the need for filing a formal objection. An amended proof of claim may be filed upon the filing of a properly completed and signed PA-40 tax ALL LIENS FILED IN THE PROTHONOTARY OFFICE IN THE COUNTY INDICATED.

BUREAU OF COMPLIANCE PO Box 280946 HARRISBURG, PA 17128-0946

# COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF REVENUE



March 11, 2009

Texas	(Dal) [	J.S.E	3ar	krupt	су	Court
Northe:	rn Dist	rict	-		-	
Clerk'	s Offic	ce -	Da	allas	Div	7.
Federa	l Build	ling				
1100 C	ommerce	st.	,	Room	125	54
Dallas	, Texas	752	242	2		

Case No: 08-36705 TX
SUPERIOR AIR PARTS INC

#### Dear Clerk of Courts:

Enclosed is a Proof of Claim in the proceedings against the above reference bankruptcy filed on behalf of the Commonwealth of Pennsylvania, Department of Revenue, by the Bureau of Compliance. This represents a claim in the sum of:

#### **\$ 2,015.02**

Please stamp the acknowledgement, and enter our claim number in the appropriate spaces below. Return the copy of this acknowledgement to this bureau in the enclosed pre-addressed envelope.

Sincerely,

Pennsylvania Department of Revenue
Bureau of Compliance
(717) 772-3341
TDD# (717) 772-2252 (Hearing Impaired Only)
Fax (717) 783-4331

CLAIM NUMBER

BUREAU OF COMPLIANCE PO Box 280946 HARRISBURG, PA 17128-0946

#### COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF REVENUE



March 11, 2009

Texas (Dal	) U.S.Ba	ankrupt	cy Cour	:t
Northern D	istrict	-	-	
Clerk's Of	fice - I	Dallas	Div.	
Federal Bu	ilding			
1100 Comme	rce St.,	Room	1254	
Dallas. Te	xas 7524	12		

Case No: 08-36705 TX
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Sincerely,

Pennsylvania Department of Revenue Bureau of Compliance (717) 772-3341 TDD# (717) 772-2252 (Hearing Impaired Only) Fax (717) 783-4331

ACKNOWLEDGEMENT

**Enclosures** 

_	CLAIM NUMBER	

CIDAS PRO FILE 03/17/09 ESTEPRENT 13/09 EST 6 COMMONWEALER OPEENS VIZANIA DEPARTMENT OF REVENUE

March 11, 2009

STEPHEN A ROBERTS 600 CONGRESS AVE STE 1600 AUSTIN TX 78701

Dear STEPHEN A ROBERTS,

Re:SUPERIOR AIR PARTS INC

Case Number: 0836705

Enclosed is a copy of the proof of claim filed on behalf of the Commonwealth of Pennsylvania, Department of Revenue, by the Bureau of Compliance, Bankruptcy Division. This represents a claim in the sum of:

<u>\$ 2,015.02</u>

Sincerely,

Joan Bohner Bankruptcy Review Sect Bankruptcy Division Telephone: (717) 772-3341

Fax: (717) 783-4331

**Enclosures** 

## **EXHIBIT C**

B10 (OMC AS BESON 1967/1970/19/19/19/19 CIDAN 1996 Filled 07/14/109 15-05-07/19/19/19	<i><u></u>შლ</i> მეგის	1:29 <sub>ag</sub> @qs6f7
UNITED STATES BANKRUPTCY COURT NORTHERN DISTRICT OF TX		PROOF OF CLAIM
Name of Debtor: SUPERIOR AIR PARTS INC	Case Num	ber 0836705
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of administrative expense may be filed pursuant to 11 U.S.C. § 503.	of the case. A red	quest for payment of an
Name of Creditor (the person or other entity to whom the debtor owes money or property): Pennsylvania Department of Revenue Name and address where notices should be sent: Bankruptcy Division PO Box 280946 Harrisburg, PA 17128-0946 Telephone number:  ###################################	claim an claim.  Court Clair (If known,	
(717) 783-8989	Filed on:	2/23/2009
Name and address where payment should be sent (if different from above):  U.S. BANKRUPTCY CO NORTHERN DISTRICT OF  Telephone number:	relating to	giving particulars.  s box if you are the debtor or
1. Amount of Claim as of Date Case Filed: \$_45,571.15	1 *	of Claim Entitled to
If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.	any porti	under 11 U.S.C. §507(a). If ion of your claim falls in e following categories, e box and state the amount.
If all or part of your claim is entitled to priority, complete item 5.		
□ Check this box if claim includes interest or other charges in addition to the principal amount of claim.  Attach itemized statement of interest or charges.		priority of the claim. support obligations under
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)		\$507(a)(1)(A) or(a)(1)(B)
3. Last four digits of any number by which creditor identifies debtor: 3598		laries, or commissions (up to earned within 180 days
3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.)	before filin or cessation	ng of the bankruptcy petition on of the debtor's business, r is earlier – 11 U.S.C. §507
<b>4. Secured Claim</b> (See instruction #4 on reverse side.)  Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.	(a)(4). □Contributi	ions to an employee benefit U.S.C. §507 (a)(5).
Nature of property or right of setoff: □ Real Estate □ Motor Vehicle □ Other	'	125* of deposits toward
Value of Property:\$ Unknown Annual Interest Rate 8 %	purchase, services fo	lease, or rental of property or or personal, family, or use – 11 U.S.C. §507(a)(7).
Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ 0.00 Basis for perfection:		
if any: \$\( \begin{align*} 0.00 \\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		penalties owed to ntal units – 11 U.S.C. ).
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.		pecify applicable paragraph of
7. <b>Documents:</b> Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security	11 U.S.C.	§507 (a)(). entitled to priority:
interest. You may also attach a summary. (See definition of "redacted" on reverse side.)	\$	42,968.02
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.	4/1/10 and	are subject to adjustment on every 3 years thereafter with cases commenced on or after
If the documents are not available, please explain:	the date of	adjustment.
Date: 7/9/2009 Signature: The person filing this claim must sign it. Sign and print name and title, if an creditor or other person authorized to file this claim and state address and telephone nu different from the notice address above. Attach copy of power of attorney, if any.		FOR COURT USE ONLY
/s/ Linda Simmons, Chief Tilda Simmons	10	

BUREAU OF COMPLIANCE PO Box 280946 HARRISBURG, PA 17128-0946

# COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF REVENUE



July 9, 2009

Texas (Dal	) U.S.Bar	nkrupt	cy Court
Northern D	istrict		
Clerk's Of	fice - Da	allas	Div.
Federal Bu	ilding		
1100 Comme	rce St.,	Room	1254
Dallas. Te	xas 7524	2	

Case No: 08-36705 TX
SUPERIOR AIR PARTS INC

#### Dear Clerk of Courts:

Enclosed is a Proof of Claim in the proceedings against the above reference bankruptcy filed on behalf of the Commonwealth of Pennsylvania, Department of Revenue, by the Bureau of Compliance. This represents a claim in the sum of:

#### \$ 45,571.15

Please stamp the acknowledgement, and enter our claim number in the appropriate spaces below. Return the copy of this acknowledgement to this bureau in the enclosed pre-addressed envelope.

Pennsylvania Department of Revenue
Bureau of Compliance
(717) 772-3341
TDD# (717) 772-2252 (Hearing Impaired Only)
Fax (717) 783-4331

CLAIM NUMBER

BUREAU OF COMPLIANCE PO Box 280946 HARRISBURG, PA 17128-0946

### COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF REVENUE



July 9, 2009

Texas (Dal)	U.S.Bankrupt	cy Court
Northern Dis		-
Clerk's Offi	ice - Dallas	Div.
Federal Buil	lding	
1100 Commerc	ce St., Room	1254
Dallas. Texa		

Case No: 08-36705 TX
SUPERIOR AIR PARTS INC

## Dear Clerk of Courts:

Enclosed is a Proof of Claim in the proceedings against the above reference bankruptcy filed on behalf of the Commonwealth of Pennsylvania, Department of Revenue, by the Bureau of Compliance. This represents a claim in the sum of:

#### <u>\$ 45,571.15</u>

Please stamp the acknowledgement, and enter our claim number in the appropriate spaces below. Return the copy of this acknowledgement to this bureau in the enclosed pre-addressed envelope.

Pennsylvania Department of Revenue
Bureau of Compliance
(717) 772-3341
TDD# (717) 772-2252 (Hearing Impaired Only)
Fax (717) 783-4331

CLAIM NUMBER

BUREAU OF COMMINICE COMMINICE COMMINICE COMMINICE COMMINICE COMMINICE COMMINICE PAINTED COMMINICE PAIN

DEPARTMENT OF REVENUE

July 09, 2009

STEPHEN A ROBERTS 600 CONGRESS AVE STE 1600 AUSTIN TX 78701

Dear STEPHEN A ROBERTS,
Re:SUPERIOR AIR PARTS INC

Case Number: 0836705

Enclosed is a copy of the proof of claim filed on behalf of the Commonwealth of Pennsylvania, Department of Revenue, by the Bureau of Compliance, Bankruptcy Division. This represents a claim in the sum of:

### <u>\$ 45,571.15</u>

Sincerely,

Joan Bohner Bankruptcv Review Sect Bankruptcv Division Telephone: (717) 772-3341

Fax: (717) 783-4331

Enclosures

#### 

COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF REVENUE BUREAU OF COMPLIANCE PO Box 280946 HARRISBURG PA 17128-0946

Joan Bohner



SUPPORTING DOCUMENTATION FOR
TAXES DUE THE
COMMONWEALTH OF
PENNSYLVANIA
DEPARTMENT OF REVENUE

	Original Claim
abla	Amended Claim

This claim supercedes all Previous claims filed.

Date Amended: 07/09/2009

#### SUPERIOR AIR PARTS INC SUPERIOR AIR PARTS INC

# UNITED STATES BANKRUPTCY COURT NORTHERN DISTRICT OF TEXAS

Petition Filing Date:

12/31/2008

Case Number:

0836705 TX

Chapter:

11

The undersigned is an employee of the PA Department of Revenue and is authorized to make this proof of claim on the behalf of the Commonwealth. At this present time of the filing of this proof of claim, the Debtor was indebted to the Commonwealth in the

SUM	OF <u>\$45,571.15</u> for the following:
abla	State Sales, Use and Hotel Occupancy Tax, Article II, Tax Reform Code of 1971, as amended, 72 P.S. 7210
	Personal Income tax, Article III, Tax Reform Code of 1971, as amended, 72 P.S. 7301
	Employer Withholding Tax, Article IV, Tax Reform Code of 1971, as amended, 72 P.S. 7301
abla	Corporate Net Income Tax
	Capital Stock-Franchise Tax
	Corporate Loans Tax
abla	Other Foreign Franchise
	SECURED CLAIMS (Tax lien(s) filed before petition date)
	See attached statement of account detailing the liability.
Pursi	Total secured claim:  uant to Section 506(b) of the Bankruptcy Code, post petition Interest may be payable.
,	ADMINISTRATIVE PRIORITY CLAIMS - Section 507(a)(1) of the Bankruptcy Code
	See attached statement of account detailing the liability.
	Total administrative
l	INSECURED PRIORITY CLAIMS - Section 507(a)(8) of the Bankruptcy code for unliened priority  Liabilities existing before petition date.
	See attached statement of account detailing the liability.
	Total unsecured priority: \$42,968.02
	NSECURED NON-PRIORITY CLAIMS - unliened non-priority liabilities existing before the petition filing date.
	See attached statement of account detailing the liability.
	Total unsecured non-priority claim: \$2,603.13
All pa	yments of this claim have been credited and deducted for the purpose of making this proof of claim.
	(Representative Bureau of Compliance)

#### 50 129 ag 0 6 SG 7 Main Document Page 24 of 25

COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF REVENUE **BUREAU OF COMPLIANCE** PO Box 280946 HARRISBURG PA 17128-0946

Joan Bohner



**BANKRUPTCY** STATEMENT OF ACCOUNT Page 1 of 2

Pet Date:

12/31/2008

Cause Number: 0836705 TX

Chapter:

**Primary Tax Numbers** 

Emp Identification Number: 751253598 Sales Tax License Number: 39814287

Social Security Number:

Corp Tax Number: 6344698

Other Number:

SUPERIOR AIR PARTS INC 621 S ROYAL LANE SUITE 100 COPPELL TX 75019-3805

Additional Debtors and/or Names

SSN

EIN

Note:

TYPE O	F CLAIM	UNSECURED NON-PRIORITY	Tax Number	er:	39814287		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
ST	<b>✓</b>	01 <b>M</b> 97	\$0.00	\$0.00	\$0.00	\$80.00	\$80.00
ST		02M 97	\$0.00	\$0.00	\$0.00	\$31.46	\$31.46
ST		03M 97	\$0.00	\$0.00	\$0.00	\$124.63	\$124.63
ST	1	04M 97	\$0.00	\$0.00	\$0.00	\$55.71	\$55.71
ST		05M 97	\$0.00	\$0.00	\$0.00	\$145.00	\$145.00
ST		06M 97	\$0.00	\$0.00	\$0.00	\$10.20	\$10.20
ST		06M 98	\$0.00	\$0.00	\$0.00	\$67.91	\$67.91
ST		02M 99	\$0.00	\$0.00	\$0.00	\$6.22	\$6.22
en Filing Date: County Lien Filed:		County Lien Filed:			Lien Docket No		
		TOTAL	\$0.00	\$0.00	\$0.00	\$521.13	\$521.13

TYPE O	F CLAIM	UNSECURED NON-PRIORITY	Tax Number	er:	6344698		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
CT	✓	12/ 2002 (02)	\$0.00	\$0.00	\$0.00	\$144.00	\$144.00
CT	<b>✓</b>	12/ 2002 (04)	\$0.00	\$0.00	\$0.00	\$203.00	\$203.00
CT	✓	12/ 2003 (02)	\$0.00	\$0.00	\$0.00	\$144.00	\$144.00
СТ	<b>V</b>	12/ 2003 (04)	\$0.00	\$0.00	\$0.00	\$203.00	\$203.00
CT	✓	12/ 2004 (02)	\$0.00	\$0.00	\$0.00	\$144.00	\$144.00
CT	<b>✓</b>	12/ 2004 (04)	\$0.00	\$0.00	\$0.00	\$203.00	\$203.00
CT ·	<b>✓</b>	12/ 2005 (02)	\$0.00	\$0.00	\$0.00	\$144.00	\$144.00
CT	<b>✓</b>	12/ 2005 (04)	\$0.00	\$0.00	\$0.00	\$203.00	\$203.00
CT	<b>✓</b>	12/ 2006 (02)	\$0.00	\$0.00	\$0.00	\$144.00	\$144.00
CT	✓	12/ 2006 (04)	\$0.00	\$0.00	\$0.00	\$203.00	\$203.00
CT	✓	12/ 2007 (02)	\$0.00	\$0.00	\$0.00	\$144.00	\$144.00
CT	<b>✓</b>	12/ 2007 (04)	\$0.00	\$0.00	\$0.00	\$203.00	\$203.00
en Filing Date:	County Lien Filed:	iled: Lien Docket I		Lien Docket Nu	and the second of the second o		
		TOTAL	\$0.00	\$0.00	\$0.00	\$2,082.00	\$2,082.00

#### LEGEND:

ST = Sales, Use and Hotel Ocupancy Tax

CT = Corporation Tax

EMP = Employer Withholding

AN = Individual Income Tax

MT = Mass Transit

MC = Motor Carrier

LF = Liquid Fuels

OF = Oil Franchise

PTA = Public Transportation Assistance Act

Personal Income Tax Estimates: Taxable income figures on which tax deficiency is based could be from information obtained from transcripts of filed IRS form 1040. Information can be mailed to debtor or debtor's counsel upon written request, without the need for filing a formal objection. An amended proof of claim may be filed upon the filing of a properly completed and signed PA-40 tax return.

ALL LIENS FILED IN THE PROTHONOTARY OFFICE IN THE COUNTY INDICATED.

#### Main Document Page 25 of 25

COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF REVENUE **BUREAU OF COMPLIANCE** PO Box 280946 HARRISBURG PA 17128-0946

Joan Bohner



**BANKRUPTCY** STATEMENT OF ACCOUNT Page 2 of 2

Pet Date:

12/31/2008

**Primary Tax Numbers** 

Cause Number: 0836705 TX

Chapter:

SUPERIOR AIR PARTS INC 621 S ROYAL LANE SUITE 100 COPPELL TX 75019-3805

Emp Identification Number: 751253598

Sales Tax License Number: 39814287

Social Security Number:

Corp Tax Number: 6344698

Other Number:

Additional Debtors and/or Names

SSN

EIN

Note:

TYPE O	F CLAIM	UNSECURED PRIORITY	Tax Numbe	er:	39814287		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
ST	V	01M 97	\$320.00	\$265.13	\$0.00	\$0.00	\$585.13
ST		02M 97	\$26.65	\$23.79	\$0.00	\$0.00	\$50.44
ST		03M 97	\$289.82	\$235.83	\$0.00	\$0.00	\$525.65
ST		04M 97	\$129.57	\$104.50	\$0.00	\$0.00	\$234.07
ST		05M 97	\$381.58	\$304.84	\$0.00	\$0.00	\$686.42
ST		06M 97	\$30.91	\$24.46	\$0.00	\$0.00	\$55.37
ST	:	06M 98	\$0.00	\$5.37	\$0.00	\$0.00	\$5.37
ST	1	02M 99	\$9.84	\$6.73	\$0.00	\$0.00	\$16.57
n Filing Dat	e:	County Lien Filed:			Lien Docket Nu		<b>410.07</b>
		TOTAL	\$1,188.37	\$970.65	\$0.00	\$0.00	\$2,159.02

TYPE O	F CLAIM	UNSECURED PRIORITY	Tax Number	er:	6344698		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
CT	<b>✓</b>	12/ 2002 (02)	\$1,871.00	\$648.00	\$0.00	\$0.00	\$2,519.00
CT	<b>✓</b>	12/ 2002 (04)	\$3,059.00	\$1,059.00	\$0.00	\$0.00	\$4,118.00
CT	✓	12/ 2003 (02)	\$1,871.00	\$559.00	\$0.00	\$0.00	\$2,430.00
CT	· •	12/ 2003 (04)	\$3,059.00	\$914.00	\$0.00	\$0.00	\$3,973.00
CT	✓	12/ 2004 (02)	\$1,871.00	\$479.00	\$0.00	\$0.00	\$2,350.00
CT	✓	12/ 2004 (04)	\$3,059.00	\$783.00	\$0.00	\$0.00	\$3,842.00
CT	✓	12/ 2005 (02)	\$1,871.00	\$374.00	\$0.00	\$0.00	\$2,245.00
CT	<b>~</b>	12/ 2005 (04)	\$3,059.00	\$611.00	\$0.00	\$0.00	\$3,670.00
CT	✓	12/ 2006 (02)	\$1,871.00	\$238.00	\$0.00	\$0.00	\$2,109.00
CT	<b>✓</b>	12/ 2006 (04)	\$3,059.00	\$388.00	\$0.00	\$0.00	\$3,447.00
CT		12/ 2007 (02)	\$1,871.00	\$93.00	\$0.00	\$0.00	\$1,964.00
CT	<b>√</b> :	12/ 2007 (04)	\$3,059.00	\$153.00	\$0.00	\$0.00	\$3,212.00
CT	<b>✓</b>	12/ 2008 (02)	\$1,871.00	\$0.00	\$0.00	\$0.00	\$1,871.00
СТ	<b>✓</b>	12/ 2008 (04)	\$3,059.00	\$0.00	\$0.00	\$0.00	\$3,059.00
n Filing Dat	<b>9</b> ;	County Lien Filed:	-Armania (n. 1820) - Illiano. Talendaria		Lien Docket Nu		Ψ0,000.00
		TOTAL	\$34,510.00	\$6,299.00	\$0.00	\$0.00	\$40,809.00

#### LEGEND:

ST = Sales, Use and Hotel Ocupancy Tax

CT = Corporation Tax

LF = Liquid Fuels OF = Oil Franchise

EMP = Employer Withholding

PTA = Public Transportation Assistance Act

AN = Individual Income Tax MT = Mass Transit

MC = Motor Carrier

Personal Income Tax Estimates: Taxable income figures on which tax deficiency is based could be from information obtained from transcripts of filed IRS form 1040. Information can be mailed to debtor or debtor's counsel upon written request, without the need for filing a formal objection. An amended proof of claim may be filed upon the filing of a properly completed and signed PA-40 tax return.

ALL LIENS FILED IN THE PROTHONOTARY OFFICE IN THE COUNTY INDICATED.